

PT 95-27

Tax Type: PROPERTY TAX

Issue: Parking Lot Exemption

STATE OF ILLINOIS
DEPARTMENT OF REVENUE
ADMINISTRATIVE HEARINGS DIVISION
SPRINGFIELD, ILLINOIS

THE CATHOLIC BISHOP OF CHICAGO)	Docket No.(s)	94-16-5
)		
Applicant)	PI No.(s)	20-29-323-002 and
)		20-29-323-003
v.)		(Cook County)
)		
THE DEPARTMENT OF REVENUE)	George H. Nafziger	
OF THE STATE OF ILLINOIS)	Administrative Law Judge	
)		

RECOMMENDATION FOR DISPOSITION

This matter concerns the Application for Property Tax Exemption for Cook County parcels numbered 20-29-323-002 and 20-29-323-003, for the 1994 assessment year.

On November 29, 1994, the Cook County Board of Appeals filed an Application for Property Tax Exemption To Board of Appeals, concerning the parcels here in issue for the 1994 assessment year, with the Illinois Department of Revenue. On April 6, 1995, the Illinois Department of Revenue approved the exemption of the parcels here in issue for 95% of the 1994 assessment year. On April 12, 1995, the assistant manager for real estate and insurance of Applicant requested a formal hearing in this matter. On April 27, 1995, the assistant manager for real estate and insurance of Applicant wrote a letter to the Administrative Law Judge, indicating that Applicant wished to withdraw its request for formal hearing, concerning the parcels here in issue for the 1994 assessment year. A copy of that letter is attached hereto.

Based on the aforementioned letter dated April 27, 1995, I conclude that Applicant should be allowed to withdraw its request for formal

hearing, and that the Department's decision approving the exemption of the parcels here in issue for 95% of the 1994 assessment year, should stand as originally issued.

I therefore recommend that Cook County parcels numbered 20-29-323-002 and 20-29-323-003, be exempt from real estate tax for 95% of the 1994 assessment year, which is the portion of said year that these parcels were owned by the Applicant.

Respectfully Submitted,

George H. Nafziger
Administrative Law Judge

May , 1995